

59-7-316 Determination of compensation for inclusion in payroll factor.

- (1) Compensation is paid in this state if:
- (a) the individual's service is performed entirely within the state;
 - (b) the individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or
 - (c) some of the service is performed in the state and:
 - (i) the base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state; or
 - (ii) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.
- (2) Whether compensation paid by an airline is paid in this state is determined as provided in this section, subject to the calculation required by Subsection 59-7-315(2).

Amended by Chapter 283, 2008 General Session